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## Form **990**-**PF**

e<sup>5</sup>
Department of the Treasury

Internal Revenue Service

## **Return of Private Foundation**

or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

2010

OMB No 1545-0052

| For calendar year 2010, or tax year beginning   |   | , and ending              |  |  |
|---|---|---------------------------|--|--|
| G Check all that apply: Initial return  | Initial return of a fo                          | rmer public charity       | Final return   |  |
| Amended return  | Address chang                                   | je                        | Name change  |  |
| Name of foundation  |   |                           | A Employer identification                              | number                                       |
| MARY FRANCES COOPER T   |   |                           |  |  |
| FOR SHELTON MEMORIAL  |   | CHURCH                    | <u>54-2025369</u>                                      |  |
| Number and street (or P O box number if mail is not delivered to street   | address)  | Room/suite                | B Telephone number                                     |  |
| P.O. BOX 191  | <del></del>                                     |                           | (434) 792-   | 5111   |
| City or town, state, and ZIP code   |   |                           | C If exemption application is p                        |  |
| DANVILLE, VA 24543-0  |   |                           | D 1 Foreign organizations                              | eting the 85% test                           |
| H Check type of organization X Section 501(c)(3) ex   |   | ·                         | 2 Foreign organizations me<br>check here and attach co | mputation                                    |
|   | Other taxable private foundaring method: X Cash | Accrual                   | E If private foundation sta                            |  |
| Fair market value of all assets at end of year J Accounting (from Part II, col. (c), line 16)   | ther (specify)                                  | Accruai                   | under section 507(b)(1)                                | , ,,   |
| 803,753. (Part I, colu  | iner (specify)                                  | asis )                    | F If the foundation is in a under section 507(b)(1)    |  |
| Part   Analysis of Revenue and Expenses   |   |                           |  | (d) Disbursements                            |
| (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))   | (a) Revenue and expenses per books              | (b) Net investment income | (c) Adjusted net income                                | for charitable purposes<br>(cash basis only) |
| 1 Contributions, gifts, grants, etc., received  | · · · · · · · · · · · · · · · · · · ·           |                           | N/A  | (cash basis only)                            |
| 2 Check X if the foundation is not required to attach Sch B   |   |                           |  | · · · · · · · · · · · · · · · · · · ·        |
| 3 Interest on savings and temporary cash investments  | 7,032.  | 7,032.                    |  | STATEMENT 1                                  |
| 4 Dividends and interest from securities  | 7,647.  | 7,647.                    |  | STATEMENT 2                                  |
| 5a Gross rents  |   |                           |  |  |
| Net rental income or (loss)   |   |                           |  |  |
| 6a Net gain or (loss) from sale of assets not on line 10  | -10,792.  |                           |  |  |
| b Gross sales price for all 127,887.  |   |                           | ma. 149 pr. 9  | 11.15  |
| 7 Capital gain net income (from Part IV, line 2)  |   | 0.                        | REU  | 11111  |
| 8 Net short-term capital gain   |   |                           |  | 2  |
| 9 Income modifications  |   |                           | APR (  | 8 2011                                       |
| b Gross sales price for all 127,887.  Capital gain net income (from Part IV, line 2)  Net short-term capital gain  Income modifications Gross sales less returns and allowances  Less Cost of goods sold  C Gross profit or (loss)  |   |                           | 1 7  | اعرا   |
| b Less Cost of goods sold   |   |                           |  | N, UT  |
| c Gross profit or (loss)  |   |                           | 000  | 117, 01                                      |
| > 11 Other medilic  | 2 227   | 1.4 650                   |  |  |
|   | 3,887.  | 14,679.                   |  | 4 201  |
| 13 Compensation of officers, directors, trustees, etc   | 8,602.  | 4,301.                    |  | 4,301.                                       |
| Cas Other employee salaries and wages   |   |                           |  |  |
| 15 Pension plans, employee benefits 16a Legal fees  |   |                           | <del></del>  |  |
| <b>**</b> C   | 860.  | 430.                      |  | 430.   |
| C Other professional fees   |   | ±30.                      |  | 130.   |
| 9 17 Interest   |   | <del></del>               | <del></del>  |  |
| 18 Taxes STMT 4   | 193.  | 97.                       |  | 96.  |
| 19 Depreciation and depletion   |   |                           |  |  |
| 20 Occupancy  |   |                           |  |  |
| 21 Travel, conferences, and meetings  |   |                           |  |  |
| 22 Printing and publications  |   |                           |  |  |
| 할 23 Other expenses   |   |                           |  |  |
| [表] 24 Total operating and administrative   |   |                           |  |  |
| b Accounting fees c Other professional fees 17 Interest 18 Taxes STMT 4 19 Depreciation and depletion 20 Occupancy 21 Travel, conferences, and meetings 22 Printing and publications 23 Other expenses 24 Total operating and administrative expenses Add lines 13 through 23 | 9,655.  | 4,828.                    |  | 4,827.                                       |
| 25 Continuutions, girts, grants paid  | 37,689.   |                           | <u> </u>   | 37,689.                                      |
| 26 Total expenses and disbursements.  | ]   | 4 000                     |  | 40   |
| Add lines 24 and 25   | 47,344.   | 4,828.                    |  | 42,516.                                      |
| 27 Subtract line 26 from line 12:   | 43 455  |                           |  |  |
| 8 Excess of revenue over expenses and disbursements   | -43,457.  | 0.051                     |  |  |
| b Net investment income (if negative, enter -0-)  |   | 9,851.                    | NT / 3   |  |
| C Adjusted net income (if negative, enter -0-)  | <u> </u>  | <del></del>               | N/A  | 5 000 DE (0040)                              |

12-07-10 LHA For Paperwork Reduction Act Notice, see the instructions

Form **990-PF** (2010)



Form 990-PF (2010)

FOR SHELTON MEMORIAL PRESBYTERIAN CHURCH

54-2025369

Page 2

| n                          | art         | Balance Sheets Attached schedules and amounts in the description                 | Beginning of year | End of          | year                      |
|----------------------------|-------------|--|-------------------|-----------------|---------------------------|
| <u> </u>                   | <u>ar į</u> | Column should be for end-of-year amounts only                                    | (a) Book Value    | (b) Book Value  | (c) Fair Market Value     |
|                            | 1           | Cash - non-interest-bearing  |                   |                 |                           |
|                            | 2           | Savings and temporary cash investments   | 78,589.           | 54,739.         | 54,739.                   |
|                            | ı           | Accounts receivable  | 70,3031           | 3277330         | 32,733.                   |
|                            | ٦           | Less: allowance for doubtful accounts  |                   |                 |                           |
|                            | ١.          | <del></del>  |                   |                 |                           |
|                            | 4           | Pledges receivable -   |                   |                 |                           |
|                            | İ           | Less: allowance for doubtful accounts  |                   |                 |                           |
|                            | 5           | Grants receivable  |                   |                 |                           |
|                            | 6           | Receivables due from officers, directors, trustees, and other                    |                   |                 |                           |
|                            |             | disqualified persons   |                   |                 |                           |
|                            | 7           | Other notes and loans receivable   |                   |                 |                           |
|                            |             | Less: allowance for doubtful accounts  |                   |                 |                           |
| s                          | 8           | Inventories for sale or use  |                   |                 |                           |
| Assets                     | 9           | Prepaid expenses and deferred charges  |                   |                 |                           |
| Ş                          | -           | Investments - U.S. and state government obligations                              |                   |                 |                           |
|                            |             | [  | 456 020           | 435,914.        | 590,090.                  |
|                            |             |  | 456,020.          | 151 042         |                           |
|                            | _           | Investments - corporate bonds STMT 6   | 151,344.          | 151,843.        | 158,924.                  |
|                            | 11          | Investments - tand, buildings, and equipment basis                               |                   |                 |                           |
|                            |             | Less accumulated depreciation  |                   |                 |                           |
|                            | 12          | Investments - mortgage loans   |                   |                 |                           |
|                            | 13          | Investments - other  |                   |                 |                           |
|                            | 14          | Land, buildings, and equipment: basis ▶  |                   |                 |                           |
|                            | •           | Less accumulated depreciation  |                   |                 |                           |
|                            | 15          | Other assets (describe ▶   |                   |                 | <del></del>               |
|                            | '           |  |                   |                 |                           |
|                            | 46          | Total assets (to be completed by all filers)                                     | 685,953.          | 642,496.        | 803,753.                  |
| _                          |             |  | 003,333.          | 042,470.        | 003,733.                  |
|                            |             | Accounts payable and accrued expenses  |                   |                 |                           |
|                            | 18          | Grants payable   |                   |                 |                           |
| es                         | 19          | Deferred revenue   |                   |                 |                           |
| Liabilities                | 20          | Loans from officers directors, trustees, and other disqualified persons          |                   |                 |                           |
| 뎚                          | 21          | Mortgages and other notes payable  |                   |                 |                           |
| _                          | 22          | Other liabilities (describe >)   |                   |                 |                           |
|                            |             |  |                   |                 |                           |
|                            | 23          | Total liabilities (add lines 17 through 22)                                      | 0.                | 0.              |                           |
|                            |             | Foundations that follow SFAS 117, check here                                     |                   |                 |                           |
|                            |             | and complete lines 24 through 26 and lines 30 and 31.                            |                   |                 |                           |
| es                         | 24          | Unrestricted   |                   |                 |                           |
| Net Assets or Fund Balance | 1           |  |                   |                 |                           |
| a                          | 25          | Temporarily restricted   |                   |                 |                           |
| 8                          | 26          | Permanently restricted   |                   |                 |                           |
| Š                          |             | Foundations that do not follow SFAS 117, check here                              |                   |                 |                           |
| F                          |             | and complete lines 27 through 31   |                   | _               |                           |
| S                          | 27          | Capital stock, trust principal, or current funds                                 | 0.                | 0.              |                           |
| set                        | 28          | Paid-in or capital surplus, or land, bldg., and equipment fund                   | 0.                | 0.              |                           |
| æ                          | 29          | Retained earnings, accumulated income, endowment, or other funds                 | 685,953.          | 642,496.        |                           |
| et                         | 30          | Total net assets or fund balances  | 685,953.          | 642,496.        |                           |
| _                          |             |  |                   | , , ,           |                           |
|                            | 31          | Total liabilities and net assets/fund balances                                   | 685,953.          | 642,496.        |                           |
| $\equiv$                   |             | <del></del> -  |                   | V 2 2 7 2 3 V 1 |                           |
| LP                         | art         | Analysis of Changes in Net Assets or Fund Ba                                     | liances           |                 |                           |
| 1                          | Tota        | net assets or fund balances at beginning of year - Part II, column (a), line 3   | 30                |                 |                           |
| •                          |             | st agree with end-of-year figure reported on prior year's return)                | ,,•               | 1               | 685,953.                  |
| 2                          | •           | r amount from Part I, line 27a   |                   | <del></del>     |                           |
|                            |             |  |                   | 2               | -43,457.                  |
|                            |             | r increases not included in line 2 (itemize)                                     |                   | 3               | 642 406                   |
|                            |             | lines 1, 2, and 3  |                   | 4               | 642,496.                  |
|                            |             | eases not included in line 2 (itemize)   |                   | 5               | 0.                        |
| 6                          | Tota        | I net assets or fund balances at end of year (line 4 minus line 5) - Part II, co | lumn (b), line 30 |                 | 642,496.                  |
|                            |             |  |                   |                 | Form <b>990-PF</b> (2010) |

023521 12-07-10

| Part IV   Capital Gains a                | and Losses for Tax on I   | nvestment  | Income                             |              |                             |                          | <del>_</del>                   |           |                                  |
|--|---|--|------------------------------------|--------------|-----------------------------|--------------------------|--------------------------------|-----------|----------------------------------|
|  | ibe the kind(s) of property sold (e.qrehouse; or common stock, 200 sh |  |                                    | ( <b>b</b> ) | How ac<br>- Purch<br>- Dona | quired (<br>nase<br>tion | c) Date acqu<br>(mo., day,     |           | (d) Date sold<br>(mo., day, yr.) |
| 1a                                       |   |  |                                    |              |                             |                          |                                |           |                                  |
| b SEE ATTACHED                           | STATEMENTS  |  |                                    |              |                             |                          |                                |           |                                  |
| <u>c</u>                                 | ······································                                | _  |                                    | <u>.</u>     |                             |                          |                                |           |                                  |
| _d                                       |   |  |                                    | ļ            |                             |                          |                                |           |                                  |
| <u>e</u>                                 | <del></del>   | 1  |                                    | <u> </u>     |                             |                          |                                |           |                                  |
| (e) Gross sales price                    | (f) Depreciation allowed (or allowable)                               |  | t or other basis<br>xpense of sale |              |                             |                          | (h) Gain (<br>(e) plus (f)     |           | )                                |
| _a                                       |   | ļ  |                                    |              |                             |                          |                                |           |                                  |
| b  | ·   | ļ  |                                    |              |                             |                          |                                |           |                                  |
| <u> </u>                                 |   |  |                                    |              |                             |                          |                                |           |                                  |
| d 107 007                                |   |  | 120 67                             | _            |                             |                          |                                |           | 10 700                           |
| e 127,887.                               | g gain in column (h) and owned by                                     | the foundation                                   | 138,67                             | 9.           |                             |                          | Cours (Col. (                  | 'b\       | <u>-10,792.</u>                  |
| Complete only for assets showing         | · · · · · · · · · · · · · · · · · · ·                                 | 1  | cess of col. (i)                   |              |                             |                          | Gains (Col. (<br>k), but not l |           |                                  |
| (i) F.M.V. as of 12/31/69                | (j) Adjusted basis<br>as of 12/31/69                                  |  | col. (j), if any                   | ļ            |                             |                          | Losses (fro                    | m col. (h | ))                               |
| -  |   |  |                                    |              |                             |                          |                                | -         |                                  |
| <u>a</u><br>b                            |   | <del> </del>                                     |                                    |              |                             |                          |                                | _         |                                  |
| C  |   | <u> </u>   |                                    | - 1          |                             | <del></del>              |                                |           |                                  |
| d  |   | <del>                                     </del> |                                    |              |                             |                          |                                |           |                                  |
| e  | ······································                                |  |                                    | i            |                             |                          |                                |           | -10,792.                         |
|  | ∫ If gain, also ente  | ur in Dart I line                                | 7                                  | 7            |                             |                          |                                |           |                                  |
| 2 Capital gain net income or (net cap    | ortal loss) { If (loss), enter -(                                     | )- ın Part I, line                               | 7                                  | <b>)</b>     | 2                           |                          |                                |           | -10,792.                         |
| 3 Net short-term capital gain or (los    |   | nd (6):  |                                    | ٦            |                             |                          |                                |           |                                  |
| If gain, also enter in Part I, line 8, 0 | column (c).   |  |                                    |              |                             |                          |                                | NT / 78   |                                  |
| Part V Qualification U                   | nder Section 4940(e) for  | r Reduced  | Tax on Net                         | Inv          | estm                        | ent Inco                 |                                | N/A       | <del></del>                      |
| (For optional use by domestic private    | foundations subject to the section                                    | 4940(a) tax on                                   | net investment in                  | come         | e.)                         |                          |                                |           |                                  |
| •  | ·   |  |                                    |              |                             |                          |                                |           |                                  |
| If section 4940(d)(2) applies, leave th  | iis part biank.   |  |                                    |              |                             |                          |                                |           |                                  |
| Was the foundation liable for the sect   | ion 4942 tax on the distributable ar                                  | mount of any ye                                  | ear in the base per                | rıod?        |                             |                          |                                |           | Yes X No                         |
| If "Yes," the foundation does not quali  |   |  |                                    |              |                             |                          |                                |           |                                  |
| 1 Enter the appropriate amount in e      | ach column for each year; see inst                                    | ructions before                                  | making any entri                   | es           |                             |                          |                                |           |                                  |
| (a)<br>Base period years                 | (b)   |  | A1 A -1 - 6                        | (c)          |                             |                          |                                | Distribi  | (d)<br>ition ratio               |
| Calendar year (or tax year beginnin      | <del>- / _  </del>  |  | Net value of no                    | nchai        |                             |                          | <del></del>                    |           | ded by col. (c))                 |
| 2009                                     |   | 39,088.  | <del></del>                        |              |                             | 0,319                    |                                |           | .052799                          |
| 2008                                     |   | 17,187.  |                                    |              |                             | 2,488                    |                                |           | .060304                          |
| 2007                                     |   | 2,860.   |                                    |              |                             | 5,187.                   |                                |           | .058397                          |
| 2006                                     |   | 56,785.  |                                    |              |                             | 7,460                    |                                |           | .075254                          |
| 2005                                     |   | 33, <u>554.</u>                                  |                                    |              | 90                          | 3,198                    | <del>-</del>                   |           | .037150                          |
|  |   |  |                                    |              |                             |                          |                                |           | 202004                           |
| 2 Total of line 1, column (d)            | ·   | ( O b. F   | b thb                              |              |                             |                          | 2                              |           | .283904                          |
| 3 Average distribution ratio for the 5   |   | on line 2 by 5,                                  | or by the number                   | ot ye        | ars                         |                          |                                |           | 056701                           |
| the foundation has been in exister       | ice it less than 5 years  |  |                                    |              |                             |                          | 3                              | -         | .056781                          |
| 4. Enter the net value of nearbourteh    | lo una acceta for 2010 from Dort V                                    | luna E   |                                    |              |                             |                          |                                |           | 720 102                          |
| 4 Enter the net value of noncharitab     | ie-use assets for 20 to from Part X                                   | , line o   |                                    |              |                             |                          | 4                              |           | 738,102.                         |
| 5 Multiply line 4 by line 3              |   |  |                                    |              |                             |                          | 5                              |           | 41,910.                          |
| 3 Widniply line 4 by line 3              |   |  |                                    |              |                             |                          | <del>-3  </del>                |           | 41,010.                          |
| 6 Enter 1% of net investment incom       | ne (1% of Part L line 27h)  |  |                                    |              |                             |                          | 6                              |           | 99.                              |
|  |   |  |                                    |              |                             |                          |                                |           |                                  |
| 7 Add lines 5 and 6                      |   |  |                                    |              |                             |                          | 7                              |           | 42,009.                          |
| - · · · · ·                              |   |  |                                    |              |                             |                          |                                |           |                                  |
| 8 Enter qualifying distributions from    | Part XII, line 4  |  |                                    |              |                             |                          | 8                              |           | 42,516.                          |
| ·  | line 7, check the box in Part VI, lin                                 | e 1b, and comp                                   | lete that part usin                | ıg a 1       | % tax r                     | ate.                     |                                |           |                                  |
| See the Part VI instructions.            |   | -,   |                                    |              |                             |                          |                                |           | <u> </u>                         |
| 023521 12-07-10                          |   |  |                                    |              |                             |                          |                                | Fo        | rm <b>990-PF</b> (2010)          |

|    | MARY FRANCÈS COOPER TR U/A   |              |          |              |
|----|--|--------------|----------|--------------|
|    | 990-PF (2010) FOR SHELTON MEMORIAL PRESBYTERIAN CHURCH 54-2025   |              |          | Page 4       |
|    | t VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see i   | nstru        | ctior    | <u>1\$)</u>  |
|    | Exempt operating foundations described in section 4940(d)(2), check here   and enter "N/A" on line 1.  |              |          |              |
| l  | Date of ruling or determination letter: (attach copy of letter if necessary-see instructions)  |              |          |              |
| b  | Domestic foundations that meet the section 4940(e) requirements in Part V, check here 🕨 🗶 and enter 1%   |              |          | 99.          |
|    | of Part I, line 27b  |              |          |              |
|    | All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).   |              |          | •            |
|    | Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)  |              |          | <u>0.</u>    |
| -  | Add lines 1 and 2  |              |          | <u>99.</u>   |
|    | Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)  |              |          | 0.           |
|    | Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-  |              |          | 99.          |
|    | Credits/Payments:  |              |          |              |
|    | 2010 estimated tax payments and 2009 overpayment credited to 2010  |              |          |              |
|    | Exempt foreign organizations - tax withheld at source  |              |          |              |
|    | Tax paid with application for extension of time to file (Form 8868)  |              |          |              |
|    | Backup withholding erroneously withheld  |              |          |              |
|    | Total credits and payments. Add lines 6a through 6d  |              |          | 0.           |
|    | Enter any <b>penalty</b> for underpayment of estimated tax. Check here if Form 2220 is attached 8  |              |          |              |
|    | Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed  |              |          | 99.          |
|    | Overpayment If line 7 is more than the total of lines 5 and 8, enter the amount overpaid   |              |          |              |
|    | Enter the amount of line 10 to be: Credited to 2011 estimated tax  |              | –        |              |
|    | t VII-A Statements Regarding Activities  | <del>,</del> | <b>V</b> | A1-          |
|    | During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in   | $\vdash$     | Yes      |              |
|    | any political campaign?  | 1a           |          | X            |
|    | Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for definition)?   | 1b           |          | Х            |
|    | If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or   |              |          |              |
|    | distributed by the foundation in connection with the activities  |              |          |              |
|    | Did the foundation file Form 1120-POL for this year?   | 1c           |          | Х            |
|    | Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year.   |              |          |              |
|    | (1) On the foundation. ► \$ 0 . (2) On foundation managers. ► \$ 0 .   |              |          |              |
|    | Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation  |              |          |              |
|    | managers. ► \$0.   |              |          | ٠,,          |
|    | Has the foundation engaged in any activities that have not previously been reported to the IRS?  | 2            |          | X            |
|    | If "Yes," attach a detailed description of the activities  |              |          |              |
|    | Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or  |              |          | ,,           |
|    | bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes   | 3            |          | X            |
|    | Did the foundation have unrelated business gross income of \$1,000 or more during the year?  | 4a           |          | X            |
|    | If "Yes," has it filed a tax return on Form 990-T for this year?  N/A  | 4b           |          | 77           |
|    | Was there a liquidation, termination, dissolution, or substantial contraction during the year?   | 5            |          | X            |
|    | If "Yes," attach the statement required by General Instruction T   |              |          |              |
|    | Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:  |              |          |              |
|    | By language in the governing instrument, or     By language in the governing instrument, or  |              |          |              |
|    | By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law   |              | v        |              |
| _  | remain in the governing instrument?  | 7            | X        | ├            |
|    | Did the foundation have at least \$5,000 in assets at any time during the year?  | -            | X        | <del> </del> |
|    | If "Yes," complete Part II, col. (c), and Part XV.   |              |          |              |
| ďа | Enter the states to which the foundation reports or with which it is registered (see instructions)   |              |          | l            |
| _  | VA  If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate)  | 1            |          | 1            |
|    |  | ph           | х        |              |
|    | of each state as required by General Instruction G? If "No," attach explanation<br>Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar | 8b           |          | <del> </del> |
|    | year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV)? If "Yes," complete Part XIV   | 9            |          | X            |
|    | Total Co to or the tanagle four paginning in Co to total metroducite for rath Vivi 1 to 5, Complete Fait Viv   |              |          | , 42         |

10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses

| ırm | 990-PF (2010) FOR SHELTON MEMORIAL PRESBYTERIAN CHURCH 54-2025   | 360                                     |     | Page 5       |
|-----|--|---|-----|--------------|
|     | rt VII-A Statements Regarding Activities (continued)   | 303                                     |     | - ago o      |
|     | At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of   |   | _   |              |
| • • | section 512(b)(13)? If "Yes," attach schedule (see instructions)   | 11                                      |     | х            |
| 12  | Did the foundation acquire a direct or indirect interest in any applicable insurance contract before   | <u> </u>                                |     |              |
|     | August 17, 2008?   | 12                                      |     | x            |
| 13  | Did the foundation comply with the public inspection requirements for its annual returns and exemption application?  | 13                                      | X   |              |
| . • | Website address ► N/A  | لــــــــــــــــــــــــــــــــــــــ |     |              |
| 14  | The books are in care of ► AMERICAN NATIONAL BANK & TRUST CO. Telephone no. ► (434)  | 792                                     | -51 | 11           |
|     | Located at ▶ 628 MAIN STREET, DANVILLE, VA ZIP+4 ▶24   |   |     |              |
| 15  | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here  | -                                       |     |              |
|     | and enter the amount of tax-exempt interest received or accrued during the year  | N                                       | /A  |              |
| 16  | At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank,   |   | Yes | No           |
|     | securities, or other financial account in a foreign country?   | 16                                      |     | _X_          |
|     | See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of  |   |     |              |
|     | the foreign country  |   |     | L            |
| Pa  | rt VII-B   Statements Regarding Activities for Which Form 4720 May Be Required   |   |     |              |
|     | File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.  |   | Yes | No           |
| 1a  | During the year did the foundation (either directly or indirectly)   |   |     |              |
|     | (1) Engage in the sale or exchange, or leasing of property with a disqualified person?   |   |     |              |
|     | (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from)  |   |     |              |
|     | a disqualified person?   |   |     |              |
|     | (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person?   |   |     |              |
|     | (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person?   | 1                                       |     |              |
|     | (5) Transfer any income or assets to a disqualified person (or make any of either available  |   |     |              |
|     | for the benefit or use of a disqualified person)?  |   |     |              |
|     | (6) Agree to pay money or property to a government official? (Exception Check "No"   |   |     |              |
|     | If the foundation agreed to make a grant to or to employ the official for a period after   |   |     | •            |
|     | termination of government service, if terminating within 90 days.)   | ļ                                       |     |              |
| b   | If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations   | l                                       |     |              |
|     | section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 22 of the instructions)?  N/A  | 1b                                      |     | <del> </del> |
|     | Organizations relying on a current notice regarding disaster assistance check here   |   |     |              |
| C   | Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected  |   |     |              |
| •   | before the first day of the tax year beginning in 2010?  | 1c                                      |     | X            |
| 2   | Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation   |   |     |              |
|     | defined in section 4942(j)(3) or 4942(j)(5)): At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning |   |     |              |
| d   | before 2010?  Light Sear 2010, and the foundation have any undistributed income (lines od and de, Fart Alli) for tax year (s) beginning before 2010?                               |   |     |              |
|     | If "Yes," list the years ▶ , , ,   |   |     |              |
| h   | Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect                                       |   |     |              |
|     | valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach   |   |     |              |
|     | statement - see instructions.)  N/A  | 2b                                      |     |              |
| c   | If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here.   |   |     |              |
|     |  |   |     |              |
| 3a  | Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time  |   |     |              |
|     | during the year?   |   |     |              |
| b   | If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after   |   |     |              |
|     | May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose   |   |     |              |
|     | of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C,   |   |     |              |
|     | Form 4720, to determine if the foundation had excess business holdings in 2010) N/A  | 3b                                      |     | <u>L</u>     |
| 4a  | Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?  | 4a                                      |     | Х            |
| b   | Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that   |   |     |              |
|     | had not been removed from jeopardy before the first day of the tax year beginning in 2010?   | 4b                                      |     | X            |

| MARY FRANCES COOPER TR U Form 990-PF (2010) FOR SHELTON MEMORIAL PRE Part VII-B   Statements Regarding Activities for Which              | ESBYTERIAN CHU  |                             | 54-20253   | 69 Page 6  |
|--|---|-----------------------------|--|--|
|  | 1 Offit 47 20 Way De 1  | required (contin            | 1  |  |
| 5a During the year did the foundation pay or incur any amount to:  | un 4045/a\\2  |                             | es X No  | ; l  |
| (4) Carry on propaganda, or otherwise attempt to influence legislation (section  |   |                             | :5 LAL 140   |  |
| (2) Influence the outcome of any specific public election (see section 4955);  | or to carry on, unechy or muni                                  |                             | s X No   |  |
| any voter registration drive?  | -2  |                             | s X No   |  |
| (3) Provide a grant to an individual for travel, study, or other similar purpose:  |   | 16                          | S LALINU   |  |
| (4) Provide a grant to an organization other than a charitable, etc., organization   | און מפטרוואפט ווו פפרווטוו                                      |                             | s X No   |  |
| 509(a)(1), (2), or (3), or section 4940(d)(2)?   | or adventional numbers or f                                     | <del></del>                 | :5 LAL 110   |  |
| (5) Provide for any purpose other than religious, charitable, scientific, literary   | , or educational purposes, or i                                 |                             | s X No   |  |
| the prevention of cruelty to children or animals?  b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify ur | ider the exceptions described i                                 |                             | S LAL NU   |  |
|  |   | iii negulativiis            | N/A  | 5b   |
| section 53 4945 or in a current notice regarding disaster assistance (see instr  |   |                             |  | 30   |
| Organizations relying on a current notice regarding disaster assistance check  |   | inad                        |  |  |
| c If the answer is "Yes" to question 5a(4), does the foundation claim exemption  |   |                             | es 🔲 No  |  |
| expenditure responsibility for the grant?  |   | 1/A                         | S L JNU  |  |
| If "Yes," attach the statement required by Regulations section 53 494  |   |                             |  |  |
| 6a Did the foundation, during the year, receive any funds, directly or indirectly, to  | pay premiums on   | ·                           | es X No  |  |
| a personal benefit contract?   | norganal hangfit agetraat?                                      | 16                          |  | 6b X   |
| b Did the foundation, during the year, pay premiums, directly or indirectly, on a  | personal benefit contract?                                      |                             | <u> </u>   | 00   A   |
| If "Yes" to 6b, file Form 8870   | abaltar transaction?  |                             | es X No  |  |
| 7a At any time during the tax year, was the foundation a party to a prohibited tax   |   | L 16                        |  | 7b   |
| b If "Yes," did the foundation receive any proceeds or have any net income attrib  |   | nogore Highly               |  | 70   |
| Part VIII Information About Officers, Directors, Trus Paid Employees, and Contractors  | lees, roundation Ma   | illayers, nigili            | y  |  |
| List all officers, directors, trustees, foundation managers and their  | compensation.   |                             |  |  |
|  |   | (c) Compensation            | (d) Contributions to                                   | (e) Expense<br>account, other                    |
| (a) Name and address   | (b) Title, and average<br>hours per week devoted<br>to position | (If not paid,<br>enter -0-) | employee benefit plans<br>and deterred<br>compensation | account, other allowances                        |
| AMERICAN NATIONAL BANK & TRUST CO.   | TRUSTEE   | enter-o-j                   | сотрензация  | uno viano do                                     |
| 628 MAIN STREET  | TROSIEE   |                             |  |  |
| DANVILLE, VA 24541   | 2.00  | 8,602.                      | 0.   | 0.   |
| DANVIDUE, VA 24341   | 2.00  | 0,002.                      | •  | •  |
|  | -   |                             |  | 1  |
|  | 1   |                             |  |  |
|  |   |                             |  |  |
|  | -   |                             |  |  |
|  | -   |                             |  |  |
|  |   |                             |  |  |
|  | 1   |                             |  | }  |
|  | 1   |                             |  |  |
| 2 Compensation of five highest-paid employees (other than those in   | cluded on line 1). If none,                                     | enter "NONE."               | <u> </u>   | ·  |
|  | (b) Title, and average  |                             | (d) Contributions to employee benefit plans            | (e) Expense account, other                       |
| (a) Name and address of each employee paid more than \$50,000  | hours per week devoted to position                              | (c) Compensation            | and deterred<br>compensation                           | account, other allowances                        |
| NONE   | dereited to promise   | <del></del>                 |  |  |
| NONE   | 1   |                             |  |  |
|  |   |                             |  |  |
|  | -   |                             |  | }  |
|  | -   |                             | 1  |  |
|  | 1   |                             |  |  |
|  | -   | <del></del>                 |  | <del> </del>                                     |
|  | ╡   |                             |  |  |
|  | 1   | +                           |  | <del>                                     </del> |
|  | ┪   |                             |  |  |
|  |   | <del></del>                 | <del>' </del>  | 0  |

Form 990-PF (2010)

1 N/A

All other program-related investments. See instructions

Total. Add lines 1 through 3

Page 8

| P   | art X Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations   | ndations, s   | ee instructions ) |
|-----|--|---------------|-------------------|
| 1   | Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:  |               |                   |
| а   | Average monthly fair market value of securities  | 1a            | 684,254.          |
|     | Average of monthly cash balances   | 1b            | 65,088.           |
| C   | Fair market value of all other assets  | 1c            |                   |
| d   | Total (add lines 1a, b, and c)   | 1d            | 749,342.          |
| е   | Reduction claimed for blockage or other factors reported on lines 1a and   |               |                   |
|     | 1c (attach detailed explanation) 1e 0 •  | l             |                   |
| 2   | Acquisition indebtedness applicable to line 1 assets   | 2             | 0.                |
| 3   | Subtract line 2 from line 1d   | 3             | 749,342.          |
| 4   | Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)  | 4             | 11,240.           |
| 5   | Net value of noncharitable-use assets Subtract line 4 from line 3. Enter here and on Part V, line 4  | 5             | 738,102.          |
| 6   | Minimum investment return Enter 5% of line 5   | 6             | <u>36,905.</u>    |
| P   | art XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations are foreign organizations check here and do not complete this part.)   | nd certain    |                   |
| 1   | Minimum investment return from Part X, line 6  | 1             | 36,905.           |
| 2 a | Tax on investment income for 2010 from Part VI, line 5   |               |                   |
| ь   | Income tax for 2010. (This does not include the tax from Part VI.)   | 1             |                   |
| C   | Add lines 2a and 2b  | 2c            | 99.               |
| 3   | Distributable amount before adjustments. Subtract line 2c from line 1  | 3             | 36,806.           |
| 4   | Recoveries of amounts treated as qualifying distributions  | 4             | 0.                |
| 5   | Add lines 3 and 4  | 5             | 36,806.           |
| 6   | Deduction from distributable amount (see instructions)   | 6             | 0.                |
| 7   | Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1   | 7             | 36,806.           |
| P   | art XII Qualifying Distributions (see instructions)  |               |                   |
| 1   | Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:   |               |                   |
| a   | The state of the s | 1a            | 42,516.           |
| b   |  | 1b            | 0.                |
| 2   | Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes  | 2             |                   |
| 3   | Amounts set aside for specific charitable projects that satisfy the  |               |                   |
|     | Suitability test (prior IRS approval required)   | 3a            |                   |
| b   |  | 3b            |                   |
| 4   | Qualifying distributions Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4  | 4             | 42,516.           |
| 5   | Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment   |               |                   |
| -   | income. Enter 1% of Part I, line 27b   | 5             | 99.               |
| 6   | Adjusted qualifying distributions Subtract line 5 from line 4  | 6             | 42,417.           |
| •   | Note The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation  | qualifies for |                   |
|     | 4940(e) reduction of tax in those years  | •             |                   |

Form 990-PF (2010)

Part XIII Undistributed Income (see instructions)

|  | (a)<br>Corpus | (b)<br>Years prior to 2009 | (c)<br>2009                           | (d)<br>2010                           |
|--|---------------|----------------------------|---------------------------------------|---------------------------------------|
| 1 Distributable amount for 2010 from Part XI,  |               |                            |                                       |                                       |
| line 7   |               |                            |                                       | 36,806.                               |
| 2 Undistributed income, if any, as of the end of 2010  |               |                            |                                       |                                       |
| a Enter amount for 2009 only   |               |                            | 0.                                    | <u> </u>                              |
| b Total for prior years:   |               |                            |                                       |                                       |
|  |               | 0.                         |                                       |                                       |
| 3 Excess distributions carryover, if any, to 2010:   |               |                            |                                       |                                       |
| a From 2005  |               |                            |                                       |                                       |
| b From 2006 7, 267.  |               |                            |                                       |                                       |
| c From 2007 7,885.   |               |                            |                                       |                                       |
| d From 2008 8,391.   | i             |                            |                                       |                                       |
| e From 2009 2,340.   |               |                            |                                       |                                       |
| f Total of lines 3a through e  | 25,883.       | <u> </u>                   |                                       |                                       |
| 4 Qualifying distributions for 2010 from   |               |                            |                                       |                                       |
| Part XII, line 4: ► \$ 42,516.   |               |                            |                                       |                                       |
| a Applied to 2009, but not more than line 2a   |               |                            | 0.                                    |                                       |
| b Applied to undistributed income of prior   |               |                            |                                       |                                       |
| years (Election required - see instructions)   |               | 0.                         |                                       |                                       |
| c Treated as distributions out of corpus   |               |                            |                                       |                                       |
| (Election required - see instructions)   | 0.            |                            |                                       |                                       |
| d Applied to 2010 distributable amount   |               |                            |                                       | 36,806.                               |
| e Remaining amount distributed out of corpus   | 5,710.        |                            |                                       |                                       |
| 5 Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a))   | 0.            |                            |                                       | 0.                                    |
| 6 Enter the net total of each column as indicated below:   |               |                            |                                       |                                       |
|  | 31,593.       |                            |                                       |                                       |
| a Corpus Add lines 3f, 4c, and 4e Subtract line 5  |               |                            |                                       |                                       |
| b Prior years' undistributed income. Subtract line 4b from line 2b   |               | 0.                         |                                       |                                       |
| c Enter the amount of prior years'   | ·             |                            |                                       |                                       |
| undistributed income for which a notice of<br>deficiency has been issued, or on which<br>the section 4942(a) tax has been previously |               |                            |                                       |                                       |
| assessed   |               | 0.                         |                                       |                                       |
| d Subtract line 6c from line 6b. Taxable   |               | •                          |                                       |                                       |
| amount - see instructions  |               | 0.                         |                                       |                                       |
| e Undistributed income for 2009. Subtract line   |               |                            |                                       |                                       |
| 4a from line 2a. Taxable amount - see instr.   |               |                            | 0.                                    |                                       |
| f Undistributed income for 2010. Subtract  |               |                            |                                       |                                       |
| lines 4d and 5 from line 1. This amount must   |               |                            |                                       | 0.                                    |
| be distributed in 2011   |               |                            |                                       |                                       |
| 7 Amounts treated as distributions out of  |               |                            |                                       |                                       |
| corpus to satisfy requirements imposed by  | 0.            |                            |                                       |                                       |
| section 170(b)(1)(F) or 4942(g)(3)   | 0.            |                            |                                       | · · · · · · · · · · · · · · · · · · · |
| 8 Excess distributions carryover from 2005   | 0.            |                            |                                       |                                       |
| not applied on line 5 or line 7  | <u> </u>      |                            | · · · · · · · · · · · · · · · · · · · |                                       |
| 9 Excess distributions carryover to 2011.<br>Subtract lines 7 and 8 from line 6a   | 31,593.       |                            |                                       |                                       |
|  |               |                            | <u> </u>                              |                                       |
| 10 Analysis of line 9:<br>a Excess from 2006 7, 267.   |               |                            |                                       |                                       |
|  |               |                            |                                       |                                       |
|  |               |                            |                                       | 1                                     |
|  |               |                            |                                       |                                       |
|  |               |                            |                                       |                                       |
| e Excess from 2010 5,710.  |               | 1                          | L                                     | <u> </u>                              |

MARY FRANCES COOPER TR U/A 54-2025369 Page 10 Form 990-PF (2010) SHELTON MEMORIAL PRESBYTERIAN CHURCH Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9) N/A 1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling **b** Check box to indicate whether the foundation is a private operating foundation described in section 4942(j)(3) or 4942(J)(5) Prior 3 years Tax year 2 a Enter the lesser of the adjusted net (c) 2008 (b) 2009 (d) 2007 (a) 2010 (e) Total income from Part I or the minimum investment return from Part X for each year listed **b** 85% of line 2a c Qualifying distributions from Part XII, line 4 for each year listed d Amounts included in line 2c not used directly for active conduct of exempt activities e Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c Complete 3a, b, or c for the alternative test relied upon: "Assets" alternative test - enter: (1) Value of all assets (2) Value of assets qualifying under section 4942(j)(3)(B)(i) b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed c "Support" alternative test - enter: (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties) (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii) (3) Largest amount of support from an exempt organization (4) Gross investment income Part XV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see the instructions.) Information Regarding Foundation Managers: a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000). (See section 507(d)(2)) NONE b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest. NONE Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

b The form in which applications should be submitted and information and materials they should include:

c Any submission deadlines:

Check here  $\triangleright$  X if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If

the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

a The name, address, and telephone number of the person to whom applications should be addressed:

MARY FRANCES COOPER TR U/A Form 990-PF (2010) FOR SHELTON MEMORIAL PRESBYTERIAN CHURCH 54-2025369 Page 11 Part XV Supplementary Information (continued) 3 Grants and Contributions Paid During the Year or Approved for Future Payment If recipient is an individual, Recipient Purpose of grant or contribution Foundation show any relationship to status of recipient **Amount** any foundation manager or substantial contributor Name and address (home or business) a Paid during the year SHELTON MEMORIAL NONE RELIGIOUS 37,689. FINANCIAL SUPPORT PRESBYTERIAN CHURCH ORGANIZATI 738 NORTH MAIN STREET DANVILLE, VA 24540 37,689. ➤ 3a Total b Approved for future payment NONE

54-2025369 Page 12

Form 990-PF (2010)

Part XVI-A **Analysis of Income-Producing Activities** 

| Enter gross  | s amounts unless otherwise indicated.  |                         | ed business income |                               | by section 512, 513, or 514 | (e)                               |
|--------------|--|-------------------------|--------------------|-------------------------------|-----------------------------|-----------------------------------|
| -            | n service revenue:   | (a)<br>Business<br>code | (b)<br>Amount      | (C)<br>Exclu-<br>sion<br>code | (d)<br>Amount               | Related or exempt function income |
| -            |  |                         |                    |                               |                             | <del></del>                       |
|              | ···  | ·                       |                    |                               |                             |                                   |
|              |  | 1                       |                    | + +                           |                             |                                   |
| _            |  | 1 1                     |                    |                               |                             |                                   |
| d            |  | -                       |                    | <u> </u>                      |                             |                                   |
| e            |  |                         | <del></del>        | <u> </u>                      |                             |                                   |
| f            |  |                         |                    |                               |                             |                                   |
| g Fees       | and contracts from government agencies   |                         |                    |                               |                             |                                   |
| 2 Member     | rship dues and assessments   |                         |                    |                               |                             |                                   |
| 3 Interest   | on savings and temporary cash  |                         |                    |                               |                             |                                   |
| investm      | nents  |                         |                    | 14                            | 7,032.                      |                                   |
| 4 Dividen    | ds and interest from securities  |                         |                    | 14                            | 7,647.                      |                                   |
|              | tal income or (loss) from real estate.   |                         |                    |                               |                             | <u> </u>                          |
|              | t-financed property  |                         |                    |                               |                             |                                   |
|              | debt-financed property   | -                       |                    |                               | ·                           |                                   |
|              | tal income or (loss) from personal   |                         |                    |                               |                             | <del></del>                       |
|              | • • •  |                         |                    |                               |                             |                                   |
| property     |  |                         |                    | <del> </del>                  |                             |                                   |
|              | evestment income   |                         |                    | <del></del>                   |                             |                                   |
|              | (loss) from sales of assets other  |                         |                    |                               | 40 700                      |                                   |
| than inv     | •  |                         |                    | 18                            | -10,792.                    |                                   |
|              | ome or (loss) from special events  |                         |                    |                               |                             |                                   |
| IO Gross p   | rofit or (loss) from sales of inventory  |                         |                    |                               |                             |                                   |
| I1 Other re  | evenue:  |                         |                    |                               |                             |                                   |
| a            |  |                         |                    |                               |                             |                                   |
|              |  |                         |                    |                               |                             |                                   |
|              |  |                         | ·                  |                               |                             |                                   |
| d            |  |                         |                    |                               |                             |                                   |
| e            |  |                         |                    |                               |                             |                                   |
|              | al. Add columns (b), (d), and (e)  | •                       | 0                  |                               | 3,887.                      | 0.                                |
|              | Add line 12, columns (b), (d), and (e)   | L                       |                    |                               | •                           | 3,887.                            |
|              | sheet in line 13 instructions to verify calculations.)                                     |                         |                    |                               |                             | 070073                            |
| Part X       |  | to the Acc              | omplishment of I   | Exempt P                      | urposes                     |                                   |
| Line No<br>▼ | Explain below how each activity for which inc the foundation's exempt purposes (other than |                         |                    |                               | d importantly to the accomp | dishment of                       |
|              |  |                         | -                  |                               | •                           |                                   |
|              |  |                         |                    |                               |                             |                                   |
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MARY FRANCES COOPER TR U/A Form 990-PF (2010) FOR SHELTON MEMORIAL PRESBYTERIAN CHURCH 54-2025369 Page 13 Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable **Exempt Organizations** Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of Yes No the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations? a Transfers from the reporting foundation to a noncharitable exempt organization of: (1) Cash 1a(1) X (2) Other assets 1a(2) b Other transactions: 1b(1) (1) Sales of assets to a noncharitable exempt organization 1b(2) (2) Purchases of assets from a noncharitable exempt organization (3) Rental of facilities, equipment, or other assets 1b(3) 1b(4) (4) Reimbursement arrangements (5) Loans or loan guarantees 1b(5) 1b(6) (6) Performance of services or membership or fundraising solicitations c Sharing of facilities, equipment, mailing lists, other assets, or paid employees 1c d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. (c) Name of noncharitable exempt organization (b) Amount involved (d) Description of transfers, transactions, and sharing arrangements (a) Line no N/A

|               |   | _ <del></del>                     |                          |   |
|---------------|---|-----------------------------------|--------------------------|---|
| 2a Is the fou | ndation directly or indirectly affiliated with, or related to, o          | ne or more tax-exempt organiz     | zations described        |   |
| in section    | 501(c) of the Code (other than section 501(c)(3)) or in se                | ection 527?                       |                          | Yes X No  |
| b If "Yes," c | omplete the following schedule.   |                                   |                          |   |
|               | (a) Name of organization  | (b) Type of organization          | (                        | c) Description of relationship                        |
|               | N/A   |                                   |                          |   |
|               |   |                                   | <del></del>              |   |
|               |   |                                   | ,                        |   |
|               | \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \                                     |                                   |                          |   |
|               |   |                                   |                          |   |
| Unde          | er penalties of perjury, I declare that I have examined this return, incl | luding accompanying schedules and | d statements, and to the | best of my knowledge and belief, it is true, correct, |
|               | complete Arting in occide A artino that la Barry (after 17 f              | Tarion of which is                | oreparer has any knowle  | I/  |
| Here          | By: Ohn Clab  | 311                               | <u> </u>                 | fund office   |
|               | Signature of officer of trustee arison                                    | st Officer Date                   | Tı                       | tle   |
|               | Print/Type preparer's name Preparer's                                     | s signature                       | Date                     | Check If PTIN   |
| Paid          | BRAD S. REYNOLDS, CBRAD   | S. REYNOLDS,                      | 02/22/11                 | self- employed  |
| Preparer      |   |                                   |                          |   |
| Use Only      | Firm's name ► HARRIS, HARVEY, N   | EAL & CO., LLP                    | ,CPA'S                   | Firm's EIN  |
|               | Firm's address ▶ P.O. BOX 3424  | · ·                               |                          | Phone no. (434)792-3220                               |

DANVILLE, VA 24543-3424

Part IV | Capital Gains and Losses for Tax on Investment Income (b) How acquired P - Purchase D - Donation (c) Date acquired (mo., day, yr.) (a) List and describe the kind(s) of property sold, e.g., real estate, (d) Date sold 2-story brick warehouse; or common stock, 200 shs. MLC Co. (mo., day, yr.) 12/30/0911/23/10 1a CORNING INC <u>05/16/0610/18/10</u> P b APPLE 05/<u>16/06</u>11/10/10 P c DENTSPLY INTL 04/05/07/07/26/10 P d FURIEX PHARM 04/23/0304/08/10 P e LOWES P 07/23/0304/08/10 f LOWES P 05/16/0604/08/10 g LOWES P 06/29/0604/08/10 h LOWES P 07/28/0604/08/10 | LOWES 08/13/09|12/22/10 P , PETROLEO BRASILEIRO P <u>|02/28/08|03/20/10</u> k TOYOTA 07/24/0009/02/10 P I VIRGINIA BANKSHARES P 07/24/0009/09/10 m VIRGINIA BANKSHARES 04/23/03|04/23/10 n ZIMMER HLDGS P o ZIMMER HLDGS P 07/23/0304/23/10 (f) Depreciation allowed (g) Cost or other basis (h) Gain or (loss) (e) Gross sales price (e) plus (f) minus (g) (or allowable) plus expense of sale 15,512. -1,330. 14,182 a 6,318. 7,945. 1,627. b 11,973. 12,540. 567. С 724. -160. 564. d 2,303. 283. 2,586. е 2.789. 2,611. 178. -1,225. 5,071 6,296. g 6,145. 5,071. -1,074.h 1,268. 1,440. -172. 4,267. -883. 3,384. 50,000. 0. 50,000. 11,905. -6,390. 5,515. 6,617. -7,693. 14,310. m 3,270 2,513 757. n 1,029. 765. 264. 0 Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69 (I) Losses (from col. (h)) Gains (excess of col. (h) gain over col (k), (j) Adjusted basis (k) Excess of col. (i) (i) F.M.V. as of 12/31/69 but not less than "-0-") as of 12/31/69 over col. (j), if any -1,330**.** 6,318. b 567. C -160. d 283. 178. -1,225.g -1,074.h -172. -883. 0. -6,390.1 -7,693. 757. n 264. 0 { If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 } 2 Capital gain net income or (net capital loss) 2 3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6). If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8

{ If gain, also enter in Part I, line 7 If (loss), enter "-0-" in Part I, line 7 }

-10,792.

N/A

2 Capital gain net income or (net capital loss)

If gain, also enter in Part I, line 8, column (c). If (loss), enter "-0-" in Part I, line 8

Net short-term capital gain or (loss) as defined in sections 1222(5) and (6):

| 6,92<br>10<br>7,03       |                    |
|--------------------------|--------------------|
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| 7 0                      |                    |
|                          | 3:                 |
| EMENT                    | ====               |
| LUMN (A                  | ۲)                 |
| 5,38<br>49<br>1,70       | 9                  |
| 7,6                      | 4                  |
| PEMENT                   |                    |
| (D)<br>CHARITA<br>PURPOS |                    |
| 4                        | 13                 |
| 4                        | 13                 |
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| (D)<br>CHARITA<br>PURPOS |                    |
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|                          | 2                  |
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|                          | TEMENT (D) CHARITA |

| FORM 990-PF                    | CORPORATE STOCK |                      | STATEMENT 5                   |
|--------------------------------|-----------------|----------------------|-------------------------------|
| DESCRIPTION                    |                 | BOOK VALUE           | FAIR MARKET<br>VALUE          |
| MUTUAL FUNDS<br>EQUITIES       |                 | 70,459.<br>365,455.  | 91,560.<br>498,530.           |
| TOTAL TO FORM 990-PF, PART II, | LINE 10B        | 435,914.             | 590,090.                      |
|                                |                 |                      |                               |
| FORM 990-PF                    | CORPORATE BONDS |                      | STATEMENT 6                   |
| FORM 990-PF DESCRIPTION        | CORPORATE BONDS | BOOK VALUE           | STATEMENT 6 FAIR MARKET VALUE |
|                                | CORPORATE BONDS | BOOK VALUE  151,843. | FAIR MARKET                   |